

# Financial Report of Revenues and Expenses

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3<sup>rd</sup> Quarter 2001





AUDITOR

GREG KIMSEY

**MEMORANDUM**

TO: Bill Barron, County Administrator

FROM: John Ingram, Finance Director

DATE: November 26, 2001

SUBJECT: Third Quarter 2001 – Financial Report

The results of the County's financial activity through September 2001 are attached. Overall, the County's financial condition remains healthy, but there may be difficulties ahead with continued voter initiatives, a slowing economy, and relatively high expenditure levels when compared to budget.

Voter initiatives and state legislative action have had a significant effect on County revenues in the last several years. Only a portion of the revenues dependent on motor vehicle excise tax reductions have been retained by the State. This follows initiative I-695 that was declared unconstitutional by the State Supreme Court but which resulted in the "\$30 car tab" element of the initiative being adopted by the State legislature.

More significantly, property taxes are still flattening as a result of Referendum 47 and the I-722 limitations the County has voluntarily followed. The State Supreme Court has recently declared I-722 unconstitutional. However, with I-747 passing in November 2001, there will be additional restrictions on property tax revenue growth.

That the County continues to be financially healthy reflects prompt action in initiating budget cuts made in December 1999, and some fortuitous expenditure reductions such as the reduced costs of County contributions into the State retirement systems.

To date, overall revenues remain close to projections, with revenues associated with construction and low interest rates remaining strong. Whether this positive revenue picture can be sustained in a more prolonged economic downturn is another question.

The economic downturn is already having a significant impact on the State's budget process, with the likely result of decreased funding for local jurisdictions, especially in the area of social services. This and the effects of I-747 may not be felt immediately, but may require the County to consider action to curb expenditures or increase revenues.

## **Revenues**

Brief narratives follow for the major revenue categories reflected on page one.

**General Fund Sales Tax** 3<sup>rd</sup> Qtr. revenue was 3% ahead of budget at \$8.02. Both the **Special Law Enforcement Sales Tax** and **0.3% Optional Revenue Sharing Sales Tax** revenues were below target of 37.5%, at 33% and 31% respectively, of the biennium budget at the end of September.

Revenues for the **0.1% Sales Tax for Criminal Justice Assistance** were 35% of budget, in line with the Third Quarter of 2000.

Through the 3<sup>rd</sup> Quarter 2001, taxable sales in the county as a whole (for all jurisdictions) have shown modest increases from the 3<sup>rd</sup> Quarter of 2000. The following table shows the eight largest counties in the state, in order by population, and their retail sales growth for the 12-months ending September 2001, as compared to the previous 12-month period:

<b><u>County</u></b>	<b><u>Retail Sales Growth</u></b>
King County	2.21%
Pierce County	2.76%
Snohomish County	-0.14%
Spokane County	4.45%
<b>Clark County</b>	<b>1.80%</b>
Kitsap County	2.98%
Yakima County	1.42%
Thurston County	6.78%
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<b>Clark County-Unincorporated</b>	<b>1.3%</b>
Clark County-Cities	2.2%

The 1.80% retail sales activity growth in Clark County reflects both unincorporated and incorporated areas. For the previous 12-months ended

**General Fund Property Tax** revenues were at 27% of budget at the end of September which is expected, given the timing of property tax collections.

Revenues from **Penalties and Interest on Property Taxes** in the General Fund were at 34% of budget or \$2.16M, up from Third Quarter of 2000 by \$53,000.

**Road Fund Property Taxes** for the 3<sup>rd</sup> Quarter of the Biennium were 103% of 3<sup>rd</sup> Quarter 2000 and behind the biennial budget with 26%.

**Motor Vehicle License Fees** were 5% lower than YTD Third Quarter 2000, yet slightly ahead of budget. This reflects a large increase of licenses due to licensing fees being reduced to \$30 effective 1/1/00.

**Motor Vehicle Fuel Tax Revenue** for 3<sup>rd</sup> Quarter 2001 for the Road Fund was 97% of the same time period in 2000 and on track for the biennial budget at 36%. Because this tax is "cents on the gallon" instead of a percentage of retail sales, the recent increases in gas prices in 2000-2001 and subsequent decreased fuel consumption may cause lower tax revenue. Lower gas prices are expected over the winter.

**General Fund DNR Timber Sales** for YTD June 2001 were on budget at 38% but 75% of the same period of 2000.

**Real Estate Excise Tax - First and Second ¼% REET**, which is sensitive to both growth and annexation, was 12% higher thus far in 2001 than in 2000. This is slightly over budget at 40% of forecasted 2001/2002 revenues.

Volumes for **Recording Fees** increased again to the extremely high levels of 1998 and early 1999. Revenues were up by 47%, 9% above the 37.5% forecast through 3<sup>rd</sup> Quarter 2001. The number of pages per document also increased on average from 3 over the past two years, to 4 throughout 2001, appearing to be a long-term trend.

**District Court Revenues** for 3<sup>rd</sup> Quarter are 100% of 3<sup>rd</sup> Quarter 2000 revenue, and 100% of projected revenues through the Third Quarter of 2001/2002. Over the past 6 years, District Court transactions have been flat, fluctuating less than 5% per year.

**Superior Court (Clerk) Revenues** were 1% lower in 2001, compared to Third Quarter 2000. The 2001/2002 Third Quarter revenue was 100% of forecasted amounts. Total Superior Court filings for 2001 are down 4.8% from 2000.

**Community Development - Building Permit Revenues** for the 3<sup>rd</sup> Quarter of 2001 are 35% higher than 2000 for the same time period, partly driven by

**Community Development Water Resource Fees and Permits** have been moved to Development Services as of the end of the 2<sup>nd</sup> Quarter 2001.

**Community Development - Long-Range Planning Fees** are typically recorded in the 4<sup>th</sup> Quarter. About half of Long-Range Planning Revenues derive from the Road Fund for transportation planning. So far, \$117,213 in revenues has been recorded for Long-Range Planning Fees. Budgeted for all of 2001 is \$687,880.

**Community Development Fire Bureau Revenues** were 5% ahead of 3<sup>rd</sup> Quarter 2000, at 29% of the 2001/2002 forecasted revenues.

**Corrections Program Revenues**, other than SB6211 revenues, for 3<sup>rd</sup> Quarter 2001 were 85% of 2000 for the same time period, due to the closure of the Mabry Nursery. Actual revenues were 35% of forecasted revenues.

**Senate Bill 6211 Revenues** for 3<sup>rd</sup> Quarter 2001 were 1% above the same period in 2000, and 38% of budget.

**Investment Interest for General Fund** was down 6% over 3<sup>rd</sup> Quarter 2000. Due to market uncertainties and continued reductions in Federal Lending Rates the 2-year budget maybe difficult to achieve. As of September, this fund was 5% below budget.

### **Program Expenditures and Fund Balances**

Countywide expenditures as well as activities within the contingency fund can be found on pages five, six, and seven. Major program costs through 3<sup>rd</sup> Quarter 2001, in relation to budgets, are summarized below.

	<b><u>2001 Actual</u></b> <b><u>(\$ Millions)</u></b>	<b><u>01/02 Budget</u></b> <b><u>(\$ Millions)</u></b>	<b><u>% Spent</u></b> <b><u>of 01/02</u></b>	<b><u>% Spent</u></b> <b><u>of 99/00</u></b>
General Government	\$ 14.7	\$ 40.7	36.2	34.5
Law & Justice	42.7	116.6	37.5	35.5
Public Works	59.2	163.6	36.2	28.5
Community Development	7.7	22.1	34.7	35.7
Community Services	20.9	68.7	30.5	26.8
Internal Services	10.0	29.0	34.3	35.1
Capital & Debt	19.0	128.7	14.8	21.6
Fiscal & Reserves	9.7	41.2	23.6	32.4
County Total*	\$184.9	\$610.7	30.3%	28.8%

\* Totals may not match when added due to rounding.

end of the year (from under-expenditures), will be limited, and makes the County more vulnerable to economic downturns than has historically been the case.

General Fund unreserved, undesignated fund balance at the end of 2000 was approximately \$8.8 million, which is slightly higher than the \$7.8 million unreserved, undesignated fund balance at the end of 1999. This amount is net of \$4 million designated for one-time purposes (approximately \$1 million for IS equipment/system replacement reserve, \$1 million for GIS improvements, \$1 million for parks acquisitions and \$1 million to address the Community Development fund deficit).

General Fund revenues through September suggest that final results for the year will be close to projected. Expenditures in total are less than the 37.5% budget target through September. However, over half of General Fund departments are running ahead of this rate, mostly driven by payroll and benefit costs. Individual department budgets do not reflect COLA or merit increases, although the contingency department has \$4.5 million appropriated these items. This contingency does not appear to be adequate to fully fund all approved positions, although it may be adequate to fund payroll expenditures net of salary savings.

Given modest revenues and relatively high levels of expenditure compared with budget, we anticipate that the December 31<sup>st</sup> unreserved, undesignated fund balance will differ only slightly from the \$8.8M fund balance at the beginning of the year.

The **Road Fund's** balance of \$9.7 million at the end of 1999 saw a further decline in 2000 to \$2.5 million. Road fund revenues at the end of September are at 36% of budget with fees and grants running at 37% and 40% respectively. Expenditures exceeded revenues by \$2.2 million at the end of September.

Net cash flow for the 1<sup>st</sup> nine months includes surplus ER&R transfers of \$3.6M. Public Works has applied for and just received state approval for \$1M in PWTF pre-construction loans this year and \$10M in PWTF construction loans for next year.

The **Planning and Code Fund (Community Development - 1011)** began 1999 with a fund deficit of approximately \$314,000. That deficit grew to about \$1.0 million by the end of 1999 and grew another \$500,000 to approximately \$1.5 million by the end of 2000. At the end of September 2001, the fund has experienced a net loss of \$489,000 and budget projections show a fund deficit of \$3.2M by the end of 2002. General Fund Contingency includes \$2M potentially to reduce this deficit. Total revenues are at 37% of budget with expenditures at 36% of budget.

The **Water Quality (1020) Fund's** 1999 fund deficit was about \$652,000. The deficit for 2000 was reduced by \$276,000 and ended the year with a fund deficit of \$376,000. In 1998 and 1999, the board authorized this fund to borrow up to \$1.26 million from the Road Fund to help with their cash flow needs. At the end of 2000, this fund has a loan payable balance to the Road Fund of \$1,134,000. There are plans to transfer this loan balance from the County Road Fund to the General Fund later this year, to help cash flow needs of the Road Fund. As of September, revenues have exceeded expenditures by \$61,000.

The **Fair Fund**, along with Planning and Water Quality, is also working to rectify cash/fund balance problems. The fund deficit at the end of 1999 was \$713,000. This deficit was reduced to \$533,000 at the end of 2000. Through the 3<sup>rd</sup> Quarter 2001, the fund is at 44% of revenue and 42% of expenditures.

The **GIS Fund** ended 1999 with a fund balance of about \$128,000. Revenue (including general fund transfers) was less than expenses by about \$59,000, leaving the fund with a 2000 year-end balance of \$69,000. Fund balance at the end of September was approximately -\$56,000.

The **Auditor's O&M Fund**, which is dedicated to the preservation of historical documents, ended 2000 with a fund balance of approximately \$600,000. As of September 2001, the fund balance is \$647,000.

The **General Liability Cash Reserve** is \$8.1 million at the end of September. The County historically has maintained the General Liability Reserve at greater than 90% confidence, indicating that the Reserve will be sufficient to cover all future payments on claims. The County purchased general liability insurance in July 1999 to cover losses between \$2 million and \$10 million. An actuarial study was completed in July, stating the county had 99% confidence as of 12/31/00.

The **Permanent Reserve Fund** ended 2000 with a balance of \$6.1 million. County fiscal policy dictates that this Reserve be between 6% and 10% of the General Fund Annual Operating Budget. The Permanent Reserve is 6.7% of the total General Fund expenditures at the end of 2000. In order to maintain the 6.0% reserve level, another transfer may be necessary in the near future.

**Equipment Reserve Fund** has net current assets at the end of 2000 of \$8.9 million, about the same as the end of 1999. A study of projected mid- and long-term equipment needs for the ER&R fund, completed in 2000, found the ER&R fund had reserves in excess of needs. In January 2001, it was determined to refund the excess reserves of \$4.4 million back to user departments. ER&R Net Current Assets as of 3<sup>rd</sup> Quarter 2001 were \$3.7M, after the \$3.6M surplus transfer to the Road Fund.

## **County Capital Projects**

**Capital Reserves** for capital projects are recorded in various funds. These combined reserves are largely committed to capital carry-forward items or dedicated uses such as law and justice facilities, information systems, campus development, open space, debt service, parks, and roads.

	<b>Year End 2000 Fund Balance (\$ Millions)</b>	<b>3rd Qtr., 2001 Fund Balance (\$ Millions)</b>
Stadium Convention	\$0.29	\$0.13
Capital Acquisition (equipment)	0.39	0.07
Building Construction	2.14	1.27
County Building Cumulative - Parks	2.07	1.85
Campus Construction	0.51	38.12
1 <sup>st</sup> 0.25% Real Estate Excise Tax	3.85	2.77
2 <sup>nd</sup> 0.25% Real Estate Excise Tax (Parks)	6.57	8.34
Tri-Mountain Golf Course	0.16	0.11
Impact Fees - Traffic	3.36	6.12
Impact Fees – Parks	2.91	1.89
CVTV	0.54	0.15
Jail Work Center Building	0.63	0.43
Juvenile Building	1.85	0.16
Conservation Futures (open space acquisition)	3.80	3.57
Water Quality Capital Fund	0.07	0.00
Information Technology Reserve	2.48	3.16
<b>Total</b>	<b>\$31.59</b>	<b>\$68.13</b>

The **Capital Acquisition Fund** has scheduled about \$700,000 in projects this biennium, mainly for law enforcement, construction, and vehicle purchases.

The **Conservation Futures** funds have budgets of \$20.8M for parks projects and debt service payments for the 2001/2002 biennium. The **2<sup>nd</sup> 0.25% Parks REET** funds has parks projects totaling \$11.3 million budgeted for the 2001/2002 biennium. At the end of 2000, the fund balance allocation was \$3.1 million for Vancouver UGA, \$2.5 million for regional and approximately \$775,000 in the unincorporated urban area.

The projects within **Juvenile Building** and **Jail Work Center** capital funds are essentially complete and have transferred (\$2,000,000) unexpended funds to the Campus Development Fund in 2001. Campus Development also received approximately \$37,000,000 from a new General Obligation loan, to be used for the New Public Service Center and adjoining parking garage, now under



The **Information Technology Capital Reserve** fund had a balance of about \$2.5 million at the end of 2000. The fund balance at the end of September is \$3.16 million. The fund's focus is on replacing the County's major information systems.

### **Capital Projects Status**

The County continues to face significant growth related capital infrastructure needs in the areas of road construction, stormwater management, parks acquisition and development, and information technology. The following comments are updates on the status of these projects.

- In 2000, the County issued \$3.0 million dollars in bonds for a facility to house a joint fire station with a Sheriff precinct office at the County Fairgrounds. The facility was dedicated September 15th.
- In November 2000, the Commissioners approved the Clark County Public Service Center construction project. The project will include a new administration building, a parking garage near the administration center, and remodeling the Franklin Building and the Courthouse. The parking garage is well underway with completion scheduled for late 2001 or early 2002. The County successfully issued approximately \$37 million in general obligation bonds for the project.
- The County is in discussions with the Federal Department of Veterans Affairs, the Health Department, and several non- profit organizations which may result in the County financing the construction of a building on federal property housing a variety of social service programs. A significant portion of the debt service would be paid by rent from these social service organizations. Discussions put the cost of the building in the \$20 million range. A financial feasibility study is currently being performed.

### **Other Events Worth Noting**

Several events occurred recently that might have an impact on the County financially.

- To lessen the impact of the state legislature implementing the \$30 Car Tab section of I-695 in separate legislation, the State has increased transfers to cities and counties to "replace" lost revenue (Chapter 1, 2<sup>nd</sup> sp. sess., Laws of 2000). The County received \$302,000 for 2000. An additional \$604,000 in

- Clark County still remains one of the fastest growing counties in the state, by population (4.67% in 1999, 3.05% in 2000), even though population growth is slowing somewhat. The local employment market has worsened, considering the recent layoffs in several industries in the County. In October, the unemployment rate was 7.2% (compared to 4.7% in October 2000).
- Voters passed initiative 747 on November 6, 2001, limiting the annual property tax increase to 1% or the Implicit Price Deflator (IPD), whichever is less. An increase above 1% will require voter approval. New construction will continue to be added onto the levy amount. This impacts the state, county, cities, and library, fire, port, cemetery districts.
- In an effort to reduce the current and future biennium budgets by \$1 Billion, Governor Locke has asked the Department of Social and Health Services to cut 15% of their budget or \$478 Million. This would eliminate 1,000 State employees in the current biennium and up to 1,800 during 2003-2005. Although the effects of this at the county level have not yet been determined, the State Office of Financial Management has stated Becca funding, Foster Grandparent and Senior Companion programs are likely areas for reduction or elimination.

## MAJOR COUNTY REVENUES

1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2001-2002 Budget	Act/Bud	01/00
<b>Sales Tax - General Fund *</b>									
\$2,369,216	\$2,623,286	\$2,665,780	\$2,412,267	\$2,589,165	\$2,338,043	\$2,480,744			
4,888,086	5,186,049	5,024,567	4,762,663	4,858,825	4,616,783	4,841,677			
7,546,117	8,023,481	7,438,573	7,257,695	7,274,680	7,098,456	8,024,896			
10,318,937	11,015,529	9,980,084	10,033,822	9,835,741	9,633,857		19,678,208	41%	1.13
<b>Sales Tax - 0.2% Opt. - Special Law Enforcement *</b>									
789,739	874,429	888,593	797,534	854,633	944,674	811,417			
1,629,362	1,728,683	1,674,855	1,574,130	1,606,842	1,698,034	1,596,735			
2,515,372	2,674,494	2,479,524	2,399,436	2,404,859	2,517,904	2,184,022			
3,439,646	3,671,843	3,326,695	3,315,780	3,252,404	3,353,392		6,559,403	33%	0.87
<b>Sales Tax - 0.3% Opt. Revenue Sharing *</b>									
773,683	861,056	1,001,599	1,253,160	1,346,184	1,484,336	1,532,412			
1,582,705	1,794,710	2,005,031	2,457,330	2,554,835	2,797,498	2,820,208			
2,446,037	2,709,733	3,274,517	3,826,591	3,971,782	4,198,311	3,971,119			
3,343,375	3,676,131	4,538,771	5,149,479	5,298,024	5,609,324		12,809,276	31%	0.95
<b>Sales Tax - 0.1% Criminal Justice Assistance</b>									
				0	537,069	564,718			
				286,452	1,053,363	1,058,152			
				811,584	1,598,505	1,595,133			
				1,351,539	2,150,522		4,551,964	35%	1.00
<b>Property Tax - General Fund</b>									
1,318,371	1,243,341	1,339,191	1,624,767	1,941,212	2,745,154	1,375,299			
12,209,526	13,648,946	14,842,951	16,375,680	17,346,279	18,551,605	19,153,951			
12,854,736	14,442,209	15,695,912	17,630,803	18,689,132	19,809,677	20,238,869			
22,615,115	24,911,439	27,503,888	30,275,493	32,486,401	34,175,889		75,204,044	27%	1.02
<b>Property Tax - Road Fund</b>									
1,027,032	1,023,441	1,004,246	1,111,509	1,199,299	1,347,120	980,462			
9,261,812	10,822,145	8,801,259	10,028,012	11,017,559	11,733,086	11,872,397			
9,788,180	11,461,667	9,395,086	10,697,824	11,642,883	12,319,374	12,637,696			
17,098,489	19,564,600	16,169,280	18,399,382	20,194,055	21,744,743		48,143,614	26%	1.03
<b>Property Tax Penalty - G.F.</b>									
457,859	459,450	574,235	599,194	652,662	664,485	581,903			
974,946	1,096,904	1,257,114	1,449,369	1,520,732	1,585,303	1,530,443			
1,255,196	1,511,943	1,665,052	1,886,572	2,021,517	2,107,470	2,160,001			
1,851,507	2,070,587	2,393,799	2,601,952	3,832,052	2,926,967		6,261,324	34%	1.02
<b>Investment Interest - G.F.</b>									
333,228	293,416	376,810	437,828	446,509	479,405	571,188			
974,979	971,720	1,156,958	1,323,374	1,319,551	1,639,147	1,665,054			
1,315,371	1,346,141	1,618,640	1,808,134	1,780,875	2,335,904	2,194,863			
1,878,587	2,074,853	2,445,624	2,643,744	2,631,156	3,477,610		6,863,827	32%	0.94
<b>Gambling Excise Tax - G.F.</b>									
195,804	139,578	135,467	117,293	158,209	128,540	114,777			
379,396	283,904	265,458	256,914	303,068	239,065	233,446			
551,847	444,321	388,230	442,599	436,977	341,802	475,286			
712,569	575,693	505,041	595,042	573,681	450,959		1,050,000	45%	1.39
<b>Motor Vehicle Fees - G.F.</b>									
236,875	245,094	341,522	366,975	386,174	485,968	401,116			
521,347	547,860	774,346	825,962	854,276	967,380	887,107			
795,512	845,552	1,211,311	1,281,273	1,338,205	1,420,752	1,347,651			
1,016,399	1,090,588	1,568,456	1,638,862	1,692,022	1,776,712		3,526,519	38%	0.95
<b>Recording Fees - G.F.</b>									
111,439	146,558	132,162	194,945	246,245	164,507	200,515			
239,333	312,002	298,944	437,834	495,086	341,992	485,550			
378,420	467,106	484,384	678,107	708,425	511,920	753,673			
528,043	624,314	662,546	939,178	889,365	678,126		1,461,339	52%	1.47

\* The distribution formula for sales tax revenue among accounts changed in 1998. Historical data reflects how sales tax would have been distributed in prior years if using the 1998 distribution formula.

## MAJOR COUNTY REVENUES

1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2001-2002 Budget	Act/Bud	01/00
<b>Cable Television Franchise Fees - G.F.</b>									
175,173	189,184	209,930	142,108	161,737	168,582	202,797			
353,998	379,073	352,705	289,501	308,210	338,532	404,368			
536,757	581,412	488,292	445,576	460,933	520,031	624,513			
721,483	785,786	632,282	600,395	618,594	707,954		1,261,500	50%	1.20
<b>District Court Revenues - G.F.</b>									
513,027	548,550	547,564	514,988	561,968	591,940	572,443			
1,134,544	1,123,531	1,117,308	1,113,564	1,212,779	1,202,384	1,182,013			
1,730,575	1,682,544	1,709,570	1,710,706	1,834,764	1,808,293	1,816,023			
2,227,104	2,122,399	2,284,229	2,384,319	2,478,780	2,426,772		4,909,464	37%	1.00
<b>Superior Court (Clerk's) Revenue - G.F.</b>									
198,082	115,538	251,074	244,721	314,314	375,897	403,018			
357,364	343,595	498,735	568,884	629,010	729,416	745,260			
530,317	547,171	729,531	781,931	920,552	1,104,499	1,094,816			
756,869	823,100	1,041,289	1,105,205	1,392,000	1,462,241		2,994,811	37%	0.99
<b>Animal Protection License Revenues - Community Development</b>									
66,794	54,132	52,044	47,633	48,758	55,824	58,101			
126,903	111,372	108,533	97,304	104,737	117,044	127,105			
174,308	162,330	159,928	154,211	159,815	190,383	209,859			
209,281	200,970	199,901	197,624	209,912	258,798		519,863	40%	1.10
<b>Building Permits - Community Development</b>									
415,460	478,865	327,706	533,321	381,578	435,643	292,387			
961,512	1,181,056	749,089	1,116,773	855,414	914,060	1,125,033			
1,526,079	1,737,564	1,145,045	1,604,364	1,339,177	1,314,531	1,780,144			
1,978,231	2,254,534	1,513,598	2,076,079	1,956,412	1,963,465		4,135,828	43%	1.35
<b>Development Services (Planning) Fees - Community Development*</b>									
238,360	259,897	198,375	251,938	383,719	229,134	282,951			
431,562	497,109	307,108	813,905	831,745	733,195	765,733			
770,895	677,678	444,136	1,154,016	1,269,401	1,087,975	1,162,436			
1,012,985	923,834	839,820	1,596,504	1,683,724	1,498,373		3,707,363	31%	1.07
<b>Water Resource Fees &amp; Permits - Community Development</b>									
196,045	141,259	97,177	315,596	247,169	206,313	70,245			
309,478	305,171	522,665	591,170	576,995	488,747	52,505			
537,781	426,723	706,480	838,335	829,764	645,611	52,505			
686,794	549,104	997,516	1,099,118	1,021,721	861,861		2,144,882	2%	0.08
<b>Long-Range Planning Fees - Community Development*</b>									
0	16,000	2,000	44,263	0	110	66			
0	16,000	2,000	60,355	45,818	152	66			
0	16,000	2,000	315,795	45,818	269	117,213			
0	16,000	16,266	733,070	443,698	402,077		1,375,760	9%	435.74
<b>Fire Bureau Revenues - Community Development</b>									
60,646	53,873	43,101	47,694	57,139	55,162	31,666			
117,009	108,213	92,835	103,556	126,862	128,645	129,986			
164,895	164,879	133,763	164,607	182,532	158,466	166,465			
210,815	226,761	174,824	222,775	255,960	231,702		565,218	29%	1.05
<b>MV Fuel Tax - Road Fund</b>									
1,209,421	1,344,384	1,419,675	1,295,028	1,307,976	1,331,153	1,369,190			
2,420,140	2,701,755	2,800,054	2,619,348	2,711,238	2,631,637	2,617,184			
3,818,997	4,171,715	4,336,555	4,089,467	4,198,135	4,039,666	3,903,309			
5,162,110	5,549,867	5,832,164	5,574,616	5,709,761	5,396,742		10,885,874	36%	0.97

\* Long-range planning became a separate department in 1999. Long-range planning fees have been removed from Development Services (Planning) fees for 1994-1998 for comparison purposes.

## MAJOR COUNTY REVENUES

1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2001-2002 Budget	Act/Bud	01/00
DNR Timber Sales - G.F.									
22,358	110,003	10,962	111,597	530,625	46,100	169,001			
325,749	388,185	169,649	415,724	708,823	311,536	244,550			
550,959	390,310	435,184	558,118	891,798	398,212	298,851			
866,738	424,942	701,715	639,663	971,357	447,986		790,000	38%	0.75
DNR Timber Sales - Road Fund									
10,789	123,054	12,449	139,730	659,287	57,573	204,022			
336,474	434,243	203,634	507,535	880,751	383,979	295,227			
578,233	436,620	523,676	686,424	1,108,153	492,188	361,304			
917,217	475,361	844,790	788,872	1,207,006	553,807		900,000	40%	0.73
MV Excise Tax Criminal Justice - G.F.									
297,339	365,252	368,471	427,353	427,239	487,410	267,878			
594,679	744,930	741,078	838,108	854,433	758,216	546,023			
900,125	1,155,010	1,176,460	1,269,040	1,611,995	1,029,668	826,601			
1,256,229	1,601,141	1,585,757	1,696,279	2,151,236	1,297,546		1,830,086	45%	0.80
Local Government Assistance-I695 Replacement *									
					0	604,227			
					302,114	604,227			
					302,114	1,245,798			
					302,114		1,208,454	103%	4.12
Real Estate Excise Tax									
538,754	526,499	554,876	455,591	457,097	497,965	507,745			
1,111,033	1,275,813	965,252	1,128,398	1,103,007	1,084,635	1,165,986			
1,775,781	2,010,290	1,607,382	1,816,667	1,742,037	1,708,600	1,925,846			
2,387,187	2,672,049	2,194,611	2,370,537	2,230,563	2,292,788		4,843,710	40%	1.13
Parks - Real Estate Excise Tax									
		405,894	455,591	457,097	497,965	507,745			
		546,284	1,128,398	1,103,007	1,084,358	1,165,986			
		1,071,426	1,816,667	1,742,106	1,708,926	1,916,860			
	858,945	2,194,611	2,372,412	2,230,632	2,292,788		4,871,705	39%	1.12
Corrections Program Revenues									
141,348	166,194	133,871	271,510	404,663	637,797	361,531			
396,207	451,232	381,629	709,851	913,096	1,231,588	919,245			
567,580	628,214	721,464	1,136,227	1,416,850	1,707,823	1,447,213			
773,557	951,962	1,129,843	1,569,883	2,038,689	2,269,323		4,119,384	35%	0.85
Traffic Impact Fees									
560,228	514,864	274,239	629,283	1,457,490	559,607	369,203			
846,585	1,244,219	933,737	1,519,435	2,040,985	975,337	1,262,720			
1,306,238	2,035,185	1,255,177	2,136,993	2,413,330	1,885,363	1,918,114			
2,075,480	2,551,686	1,673,610	2,808,081	2,996,691	3,180,217		9,597,007	20%	1.02
Park Impact Fees									
332,347	326,342		572,688	450,340	460,727	283,261			
699,596	858,774	665,298	1,059,838	924,163	1,006,438	1,161,584			
999,596	1,595,413	877,604	1,528,449	1,322,308	1,440,291	1,837,783			
1,369,312	1,898,981	1,434,779	1,955,376	1,666,046	1,949,413		4,050,000	45%	1.28
Tri-Mountain Golf Fees									
			92,134	85,260	103,677	128,614			
			374,673	372,367	414,957	439,133			
			689,978	612,222	807,882	840,977			
		816,636	831,503	765,614	928,771		1,641,127	51%	1.04
SB 6211 Criminal Justice Revenues **									
		134,671	180,345	159,145	186,167	185,303			
		269,343	351,060	335,921	402,817	356,082			
		404,013	471,473	519,610	540,599	546,083			
		538,686	627,253	659,127	714,043		1,424,462	38%	1.01

\* Adjusted budget from MVET - CJA

\*\* Does not include revenue from Vancouver. This is captured in the 0.3% Revenue Sharing sales tax.

# **MAJOR COUNTY REVENUES**

1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2001-2002 Budget	Act/Bud	01/00
<b>Juvenile Revenues</b>									
75,271	151,735	143,113	92,563	214,797	204,361	118,605			
406,600	444,315	557,838	523,045	571,898	532,698	770,205			
565,842	723,101	926,653	1,116,396	1,064,102	1,025,743	1,185,990			
1,044,906	1,148,108	1,510,128	1,191,878	1,349,314	1,630,669		4,058,169	29%	1.16
<b>Jail Revenues (excluding SB 6211)</b>									
		159,330	148,318	110,202	145,905	225,011			
		355,801	379,581	307,448	368,491	435,769			
		766,199	537,241	642,170	549,353	595,003			
		989,611	820,032	907,812	948,977		2,428,628	24%	1.08
<b>City of Vancouver Records</b>									
		0	0	0	0	0			
		117,779	1,425	458,969	572,487	286,244			
		323,212	485,063	688,454	858,731	572,488			
		883,932	932,589	920,664	1,144,974		2,100,000	27%	0.67
<b>Clean Water Fees</b>									
					0	112,541			
					13,299	245,155			
					3,745,001	4,113,884			
					3,968,710		10,000,000	41%	1.10
<b>Hotel/Motel Sales Tax</b>									
27,939	27,646	25,162	16,664	16,777	32,516	38,318			
57,208	56,753	48,263	37,229	41,542	67,354	85,128			
95,877	107,952	79,992	66,277	93,807	112,415	146,105			
141,542	151,970	110,024	93,828	144,965	169,274		299,600	49%	1.30
<b>Totals</b>									
12,692,627	13,422,920	13,831,289	15,946,129	18,752,021	18,709,457	16,981,292			
43,833,436	49,058,262	48,608,100	55,839,928	60,263,970	62,044,139	63,106,458			
56,577,623	63,176,758	63,674,971	73,483,633	78,324,463	83,471,408	85,743,309			
86,600,507	95,463,077	99,234,806	109,902,334	118,226,700	125,309,589	0	272,772,413	31%	1.03

## 2001-2002 EXPENDITURES BY PROGRAM

2001 YTD 3rd Quarter

	General Fund	Other Funds	Less YTD Transfers	YTD 2001	YTD 2000	00/01 YTD % Change	2001-2002 Budget*	Percent Budget*
<b>GENERAL GOVERNMENT</b>								
Assessor	2,368,637			2,368,637	2,310,762	2.5%	6,015,439	39.4%
GIS Fund	908,243	1,304,296	908,243	1,304,296	1,154,599	13.0%	3,297,836	39.6%
Auditor	1,843,249			1,843,249	1,793,990	2.7%	5,192,607	35.5%
County Fair		2,205,385		2,205,385	2,145,411	2.8%	5,255,135	42.0%
Treasurer	1,115,001			1,115,001	1,029,769	8.3%	2,763,067	40.4%
Banking Services	152,204			152,204	132,182	15.1%	604,373	25.2%
Health District	991,900			991,900	991,901	0.0%	2,645,067	37.5%
Commissioners	686,528			686,528	678,125	1.2%	1,869,682	36.7%
Countywide Services								
ESA	278,596			278,596	153,184	81.9%	1,535,845	18.1%
Other Countywide Services	506,455			506,455	650,172	-22.1%	1,498,188	33.8%
Cable TV	265,277			265,277	265,277	0.0%	706,895	37.5%
CVTV Peg Access		410,581		410,581	0	0.0%	1,232,437	33.3%
Public Access Cable TV	40,000	380,000	40,000	380,000	0	0.0%	380,000	100.0%
Coop Extension	333,388			333,388	308,691	8.0%	947,782	35.2%
Comm. Support								
Air Pollution	34,835			34,835	24,772	40.6%	92,894	37.5%
CREDC	32,667			32,667	36,750	-11.1%	97,000	33.7%
Historical musuem/studies	19,500			19,500	6,000	225.0%	52,000	37.5%
Hotel/Motel Tax		175,080		175,080	326,185	-46.3%	476,732	36.7%
Weed Management	158,422	143,772	158,422	143,772	181,270	-20.7%	404,788	35.5%
Board of Equalization	84,988			84,988	82,123	3.5%	254,848	33.3%
Elections	371,603	782,331	371,603	782,331	889,878	-12.1%	2,837,621	27.6%
Tri Mountain Golf O & M Fund	200,000	612,756	200,000	612,756	599,490	2.2%	2,530,355	24.2%
<b>Total</b>	10,391,493	6,014,201	1,678,268	14,727,426	13,760,531	7.0%	40,690,591	36.2%
<b>LAW &amp; JUSTICE</b>								
Sheriff	12,814,988			12,814,988	11,786,736	8.7%	31,671,028	40.5%
Jail	9,320,008			9,320,008	8,545,966	9.1%	24,516,725	38.0%
Prosecuting Attorney	4,088,112			4,088,112	20,068	20271.3%	10,380,619	39.4%
Child Support	890,723			890,723	3,824,289	-76.7%	2,488,691	35.8%
Victim/Witness Assist	25,125	179,306	25,125	179,306	873,362	-79.5%	463,130	38.7%
Juvenile	4,045,972			4,045,972	124,405	3152.3%	11,752,887	34.4%
Corrections	3,394,203			3,394,203	85,000	3893.2%	8,807,280	38.5%
Emergency Services-CRESA	774,479			774,479	3,451,223	-77.6%	2,275,000	34.0%
EMS Fund - 1004		219,719		219,719	623,971	-64.8%	757,604	29.0%
Regional Radio Systems		334,389		334,389	284,288	17.6%	1,178,925	28.4%
Radio ER&R		29,960		29,960	317,850	-90.6%	1,050,000	2.9%
Child Abuse Intervention	140,203	294,870	140,203	294,870	436,781	-32.5%	793,691	37.2%
Indigent Defense	1,938,888			1,938,888	1,683,982	15.1%	6,314,219	30.7%
District Court	2,156,203			2,156,203	1,909,310	12.9%	5,423,903	39.8%
Superior Court	1,448,969			1,448,969	1,309,897	10.6%	3,868,780	37.5%
Clerk	1,282,836			1,282,836	1,184,037	8.3%	3,195,919	40.1%
Medical Examiner	409,641			409,641	379,086	8.1%	1,126,793	36.4%
Clark Skamania Drug Task Force		131,823		131,823	547,155	-75.9%	569,226	23.2%
<b>Total</b>	42,730,350	1,190,067	165,328	43,755,089	40,713,769	7.5%	116,634,420	37.5%
<b>PUBLIC WORKS</b>								
Parks	646,366			646,366	520,307	24.2%	2,654,458	24.4%
Parks Operations	954,214			954,214	1,070,525	-10.9%	2,623,675	36.4%
Sanitary Sewer		17,370		17,370	618,733	-97.2%	331,079	5.2%
Waste Water Maintenance		2,471,411		2,471,411	2,776,906	-11.0%	14,106,463	17.5%
Waste Water Debt Service		5,957,293		5,957,293	1,715,759	247.2%	9,884,865	60.3%
Waste Water Construction		303,779		303,779	365,611	-16.9%	2,887,899	10.5%
Waste Water Repair & Maint.		0		0	0	0.0%	100,000	0.0%
Clean Water Fund		1,327,650		1,327,650	801,582	65.6%	7,955,130	16.7%
Solid Waste		910,333		910,333	3,834,507	-76.3%	3,701,173	24.6%
ER & R **		8,625,585		8,625,585	48,596	17649.6%	21,603,974	39.9%
Lewis & Clark Railroad	6,094			6,094	36,432,909	-100.0%	112,701	5.4%
Road Fund		37,787,205		37,787,205	232,121	16179.1%	96,706,931	39.1%
Water Resources		160,634		160,634	10,650	1408.3%	435,640	36.9%
Burnt Bridge Creek		720		720	715,793	-99.9%	518,732	0.1%
<b>Total</b>	1,606,674	57,561,980	0	59,168,654	49,143,369	20.4%	163,622,720	36.2%
<b>COMMUNITY DEVELOPMENT</b>								
Administration	1,109,253	931,325	1,109,253	931,325	909,928	2.4%	3,095,722	30.1%
Development Review		820,129		820,129	0	0.0%	0	0.0%
Engineering		434,245		434,245	0	0.0%	0	0.0%
Inspection		461,015		461,015	0	0.0%	0	0.0%
Development Services (Planning)		603,250		603,250	2,292,809	-73.7%	5,846,302	10.3%
Long Range Planning		912,722		912,722	654,268	39.5%	3,923,374	23.3%
Customer Service		596,278		596,278	398,942	49.5%	1,440,794	41.4%
Animal Control		629,216		629,216	586,115	7.4%	1,832,270	34.3%
Building		1,136,324		1,136,324	1,058,983	7.3%	3,056,777	37.2%

## 2001 YTD 3rd Quarter

**\*\* Return of Surplus Reserve to Road Fund and General Fund**



**CLARK COUNTY GENERAL FUND  
USE OF FUND BALANCE  
September 30, 2001**

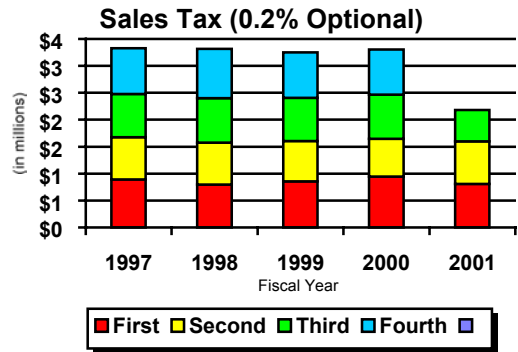
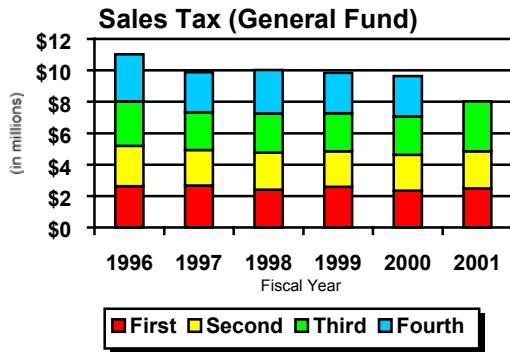
**CONTINGENCY ACCOUNT (Ending Fund Balance)**

		2001		15,124
		Operating Costs		
Department	Item	Capital	One-time	
Beginning balance:				
PIO	Technical adjustment		110,688	
Public Works	Return of reserves from ER&R		500,000	
Sheriff/Jail	Program to obtain Federal DOJ grant reimbursement			208,749
Sheriff	Move TER&R from Sheriff to Narcotics Task Force			39,000
Total		0	610,688	247,749
Ending contingency balance 2000-2001				873,561

**BEGINNING FUND BALANCE**

Department	Item	Capital	One-time	On-going	Total BFB
Auditor	Financial Systems Implementation Manager			178,309	
Auditor	Transfer Marriage License Surcharge to Family Services		90,000		
<b>Totals</b>		<b>0</b>	<b>90,000</b>	<b>178,309</b>	<b>268,309</b>

## SALES TAX



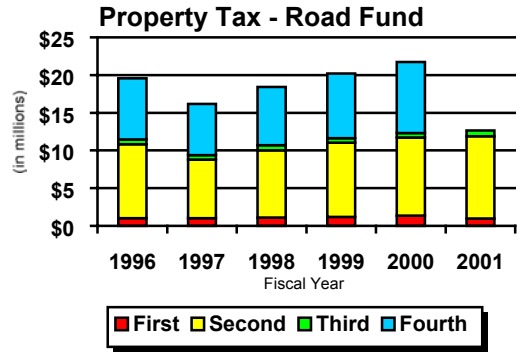
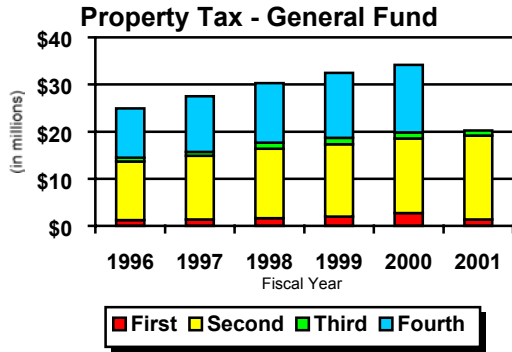
### Sales Tax Revenue (General Fund)

<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 01/00</i>	<i>2001-2002 Budget</i>
<i>First</i>	\$2,665,780	\$2,412,267	\$2,589,165	\$2,338,043	\$2,480,744		
<i>Second</i>	2,358,787	2,350,396	2,269,660	2,278,740	2,360,933		
<i>Third</i>	2,414,006	2,495,032	2,415,855	2,461,673	3,183,219		
<i>Fourth</i>	<u>2,541,510</u>	<u>2,776,128</u>	<u>2,561,061</u>	<u>2,555,401</u>			
	9,980,084	10,033,822	9,835,741	9,633,857	8,024,896	113%	\$19,678,208
<i>% Change - Year-to-Date</i>		5.3%	-2.0%	-2.1%	13.4%		% of Budget
<i>% Change - Annual</i>		5.3%	-2.0%	-2.1%	%		41%

### Sales Tax Revenues (0.2% Optional - Special Law Enforcement)

<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 01/00</i>	<i>2001-2002 Budget</i>
<i>First</i>	\$888,593	\$797,534	\$854,633	\$944,674	\$811,417		
<i>Second</i>	786,262	776,596	752,209	753,360	785,318		
<i>Third</i>	804,669	825,306	798,017	819,870	587,287		
<i>Fourth</i>	<u>847,170</u>	<u>916,344</u>	<u>847,545</u>	<u>835,488</u>			
	3,326,695	3,315,780	3,252,404	3,353,392	2,184,022	87%	\$6,559,403
<i>% Change - Year-to-Date</i>		-0.3%	-1.9%	3.1%	-12.3%		% of Budget
<i>% Change - Annual</i>		-0.3%	-1.9%	3.1%	%		33%

## PROPERTY TAXES



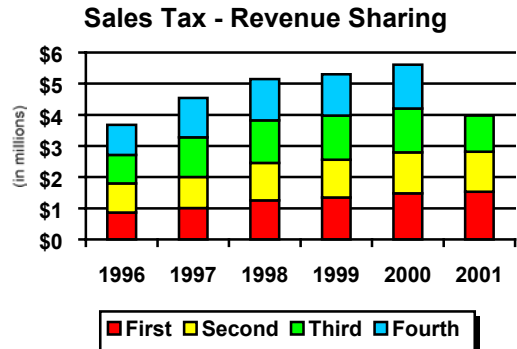
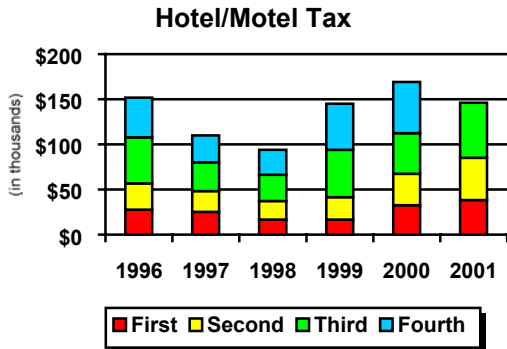
### Property Tax Revenue - General Fund

<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 01/00</i>	<i>2001-2002 Budget</i>
<i>First</i>	\$1,339,191	\$1,624,767	\$1,941,212	\$2,745,154	\$1,375,299		
<i>Second</i>	13,503,760	14,750,913	15,405,067	15,851,605	17,778,652		
<i>Third</i>	852,961	1,255,123	1,342,853	1,258,072	1,084,918		
<i>Fourth</i>	<u>11,807,976</u>	<u>12,644,690</u>	<u>13,797,269</u>	<u>14,366,212</u>			
	27,503,888	30,275,493	32,486,401	\$34,175,889	20,238,869	102%	\$75,204,044
<i>% Change - Year-to-Date</i>		10.1%	7.3%	5.2%	2.2%		% of Budget
<i>% Change - Annual</i>		10.1%	7.3%	5.2%	%		27%

### Property Tax Revenue - Road Fund

<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 01/00</i>	<i>2001-2002 Budget</i>
<i>First</i>	\$1,004,246	\$1,111,509	\$1,199,299	\$1,347,120	\$980,462		
<i>Second</i>	7,797,013	8,916,503	9,818,260	10,385,966	10,891,935		
<i>Third</i>	593,827	669,812	625,324	586,288	765,299		
<i>Fourth</i>	<u>6,774,194</u>	<u>7,701,558</u>	<u>8,551,172</u>	<u>9,425,369</u>			
	16,169,280	18,399,382	20,194,055	21,744,743	12,637,696	103%	\$48,143,614
<i>% Change - Year-to-Date</i>		13.8%	9.8%	7.7%	2.6%		% of Budget
<i>% Change - Annual</i>		13.8%	9.8%	7.7%	%		26%

## HOTEL/MOTEL TAX and REVENUE SHARING SALES TAX



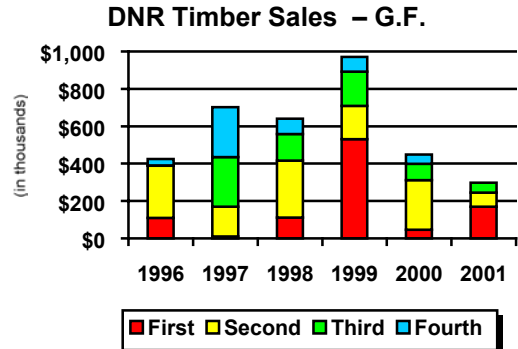
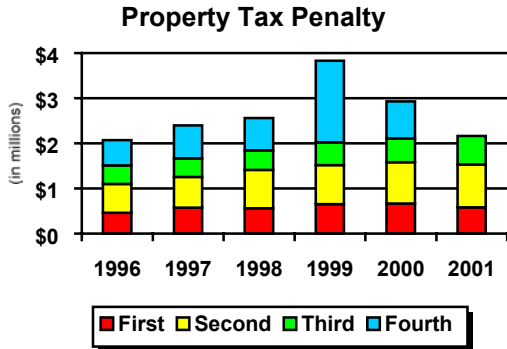
### Hotel/Motel Tax

<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 01/00</i>	<i>2001-2002 Budget</i>
<i>First</i>	\$25,162	\$16,664	\$16,777	\$32,516	\$38,318		
<i>Second</i>	23,101	20,565	24,765	34,838	46,810		
<i>Third</i>	31,729	29,048	52,265	45,061	60,977		
<i>Fourth</i>	<u>30,032</u>	<u>27,551</u>	<u>51,158</u>	<u>56,859</u>			
	110,024	93,828	144,965	169,274	146,105	130%	\$299,600
<i>% Change - Year-to-Date</i>		-14.7%	54.5%	16.8%	30.0%		% of Budget
<i>% Change - Annual</i>		-14.7%	54.5%	16.8%	%		49%

### Sales Taxes – 0.3% Revenue Sharing

<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 01/00</i>	<i>2001-2002 Budget</i>
<i>First</i>	\$1,001,599	\$1,253,160	\$1,346,184	\$1,484,336	\$1,532,412		
<i>Second</i>	1,003,432	1,204,170	1,208,651	1,313,162	1,287,796		
<i>Third</i>	1,269,486	1,369,261	1,416,947	1,400,813	1,150,911		
<i>Fourth</i>	<u>1,264,255</u>	<u>1,322,888</u>	<u>1,326,242</u>	<u>1,411,013</u>			
	4,538,771	5,149,479	5,298,024	5,609,324	3,971,119	94%	\$12,809,276
<i>% Change - Year-to-Date</i>		13.5%	2.9%	5.9%	-5.7%		% of Budget
<i>% Change - Annual</i>		13.5%	2.9%	5.9%	%		31%

## PROPERTY TAX PENALTIES and DNR TIMBER SALES – G.F.



### Property Tax Penalty - General Fund

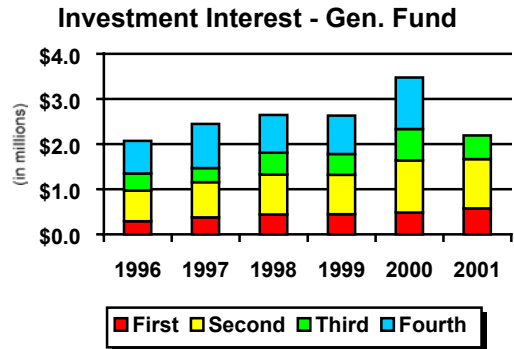
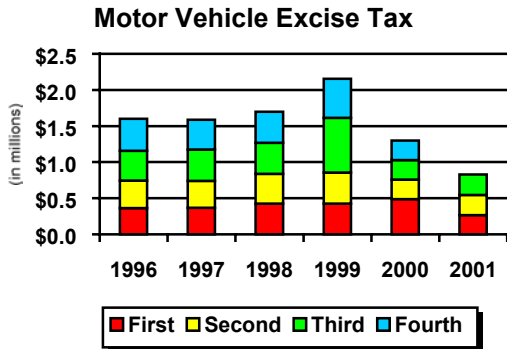
<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999* Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 01/00</i>	<i>2001-2002 Budget</i>
<i>First</i>	\$574,235	\$599,194	\$652,662	\$664,485	\$581,903		
<i>Second</i>	682,879	850,175	868,070	920,818	948,540		
<i>Third</i>	407,938	437,203	500,785	522,167	629,558		
<i>Fourth</i>	<u>728,747</u>	<u>715,380</u>	<u>1,810,535</u>	<u>819,497</u>			
	2,393,799	2,601,952	3,832,052	2,926,967	2,160,001	102%	\$6,261,324
<i>% Change - Year-to-Date</i>		8.7%	47.3%	-23.6%	2.5%		
<i>% Change - Annual</i>		8.7%	47.3%	-23.6%	%		34%

\* = Includes a one-time payment from Ft James.

### DNR Timber Sales - General Fund

<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 01/00</i>	<i>2001-2002 Budget</i>
<i>First</i>	\$10,962	\$111,597	\$530,625	\$46,100	\$169,001		
<i>Second</i>	158,687	304,127	178,198	265,436	75,549		
<i>Third</i>	265,535	142,394	182,975	86,676	54,301		
<i>Fourth</i>	<u>266,531</u>	<u>81,545</u>	<u>79,559</u>	<u>49,774</u>			
	701,715	639,663	971,357	447,986	298,851	75%	\$790,000
<i>% Change - Year-to-Date</i>		-8.8%	51.9%	-54%	-25.0%		% of Budget
<i>% Change - Annual</i>		-8.8%	51.9%	-54%	%		38%

# MOTOR VEHICLE EXCISE TAX and INTEREST EARNINGS



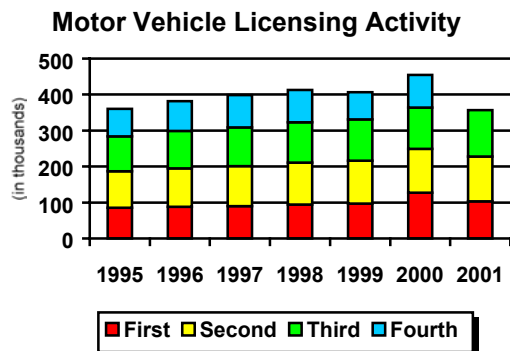
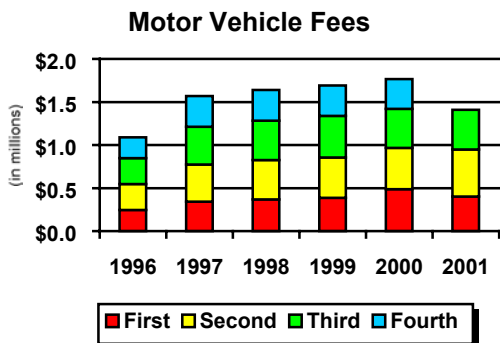
## Motor Vehicle Excise Tax - Criminal Justice

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	% of 01/00	2001-2002 Budget
First	\$368,471	\$427,353	\$427,239	\$487,410	\$267,878		
Second	372,607	410,755	427,194	270,806	278,145		
Third	435,382	430,932	757,562	271,452	280,578		
Fourth	<u>409,297</u>	<u>427,239</u>	<u>539,241</u>	<u>267,878</u>			
	1,585,757	1,696,279	2,151,236	1,297,546	826,601	80%	\$1,830,086
% Change - Year-to-Date		7.0%	26.8%	-40%	-19.7%		% of Budget
% Change - Annual		7.0%	26.8%	-40%	%		45%

## Investment Interest - General Fund

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	% of 01/00	2001-2002 Budget
First	\$376,810	\$437,828	\$446,509	\$479,405	\$571,188		
Second	780,148	885,546	873,042	1,159,742	1,093,866		
Third	307,869	484,760	461,324	696,757	529,809		
Fourth	<u>980,797</u>	<u>835,610</u>	<u>850,281</u>	<u>1,141,706</u>			
	2,445,624	2,643,744	2,631,156	3,477,610	2,194,863	94%	\$6,863,827
% Change - Year-to-Date		8.1%	-0.5%	32.2%	-6.4%		% of Budget
% Change - Annual		8.1%	-0.5%	32.2%	%		32%

## MOTOR VEHICLE LICENSING



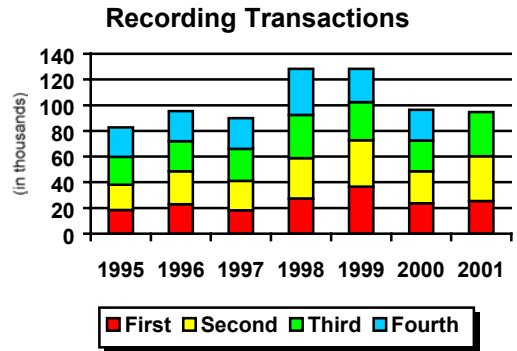
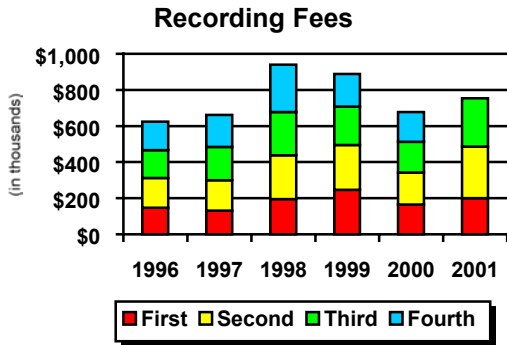
### Fee Revenues

<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 01/00</i>	<i>2001-2002 Budget</i>
<i>First</i>	\$341,522	\$366,975	\$386,174	\$485,968	\$401,116		
<i>Second</i>	432,824	458,987	468,102	481,412	546,335		
<i>Third</i>	436,965	455,311	483,929	453,372	460,544		
<i>Fourth</i>	<u>357,145</u>	<u>357,589</u>	<u>353,817</u>	<u>355,960</u>			
	1,568,456	1,638,862	1,692,022	1,776,712	1,347,651	95%	\$3,526,519
<i>% Change - Year-to-Date</i>		<b>4.5%</b>	<b>3.2%</b>	<b>4.5%</b>	<b>-5.4%</b>		<b>% of Budget</b>
<i>% Change - Annual</i>		<b>4.5%</b>	<b>3.2%</b>	<b>4.5%</b>	<b>%</b>		<b>38%</b>

### Transactions

<i>By Quarter</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>	<i>2000</i>	<i>2001</i>
<i>First</i>	88,276	89,786	93,914	97,361	127,323	103,505
<i>Second</i>	107,439	110,760	116,585	118,686	121,990	124,727
<i>Third</i>	104,215	107,888	112,149	114,818	114,656	128,381
<i>Fourth</i>	<u>83,059</u>	<u>89,636</u>	<u>90,307</u>	<u>75,677</u>	<u>91,031</u>	
	382,989	398,070	412,955	406,542	455,000	348,164
<i>% Change - Year-to-Date</i>		<b>3.9%</b>	<b>3.7%</b>	<b>-1.6%</b>	<b>11.9%</b>	<b>-4.5%</b>
<i>% Change - Annual</i>		<b>3.9%</b>	<b>3.7%</b>	<b>-1.6%</b>	<b>11.9%</b>	<b>%</b>

## RECORDING



### Recording Fee Revenues

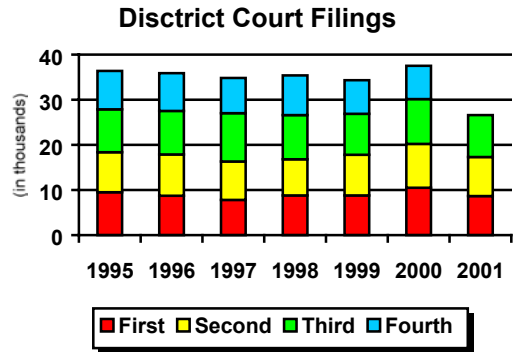
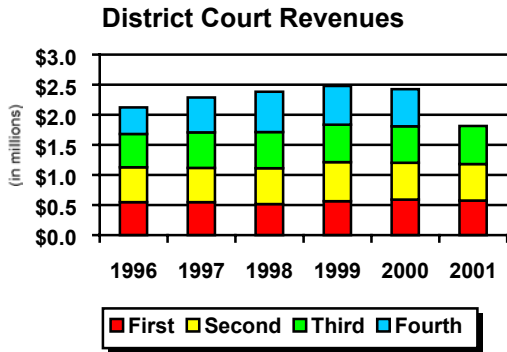
<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 01/00</i>	<i>2001-2002 Budget</i>
<i>First</i>	\$132,162	\$194,945	\$246,245	\$164,507	\$200,515		
<i>Second</i>	166,782	242,889	248,841	177,485	285,035		
<i>Third</i>	185,440	240,273	213,339	169,928	268,123		
<i>Fourth</i>	<u>178,162</u>	<u>261,071</u>	<u>180,940</u>	<u>165,758</u>			
	662,546	939,178	889,365	677,678	753,673	147%	\$1,461,339
<i>% Change - Year-to-Date</i>		41.8%	-5.3%	-23.8%	47.2%		% of Budget
<i>% Change - Annual</i>		41.8%	-5.3%	-23.8%	%		52%

### Recording Transactions

<i>By Quarter</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>	<i>2000</i>	<i>2001</i>
<i>First</i>	22,933	18,191	27,482	36,727	23,751	25,528
<i>Second</i>	25,604	22,765	31,417	36,100	24,898	34,704
<i>Third</i>	23,641	24,977	33,494	29,480	23,789	34,350
<i>Fourth</i>	<u>23,391</u>	<u>23,993</u>	<u>35,849</u>	<u>26,134</u>	<u>23,881</u>	
	95,569	89,926	128,242	128,441	96,319	107,004
<i>% Change - Year-to-Date</i>		-5.9%	42.6%	0.2%	-25.0%	47.7%
<i>% Change - Annual</i>		-5.9%	42.6%	0.2%	-25.0%	%



## DISTRICT COURT



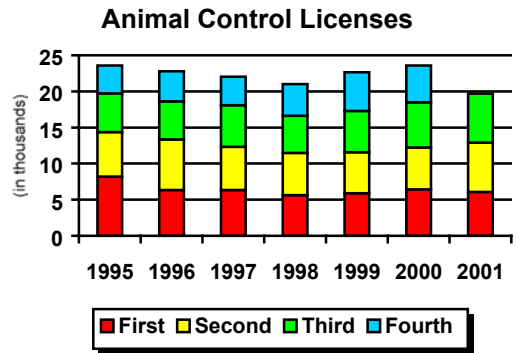
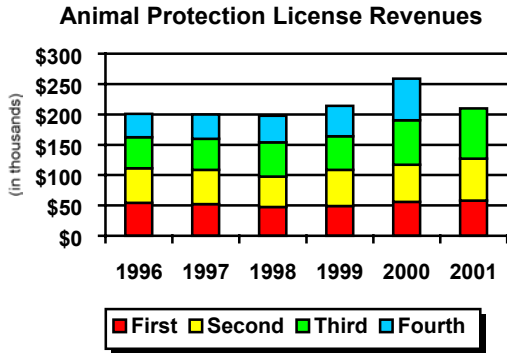
### District Court Revenue

<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 01/00</i>	<i>2001-2002 Budget</i>
<i>First</i>	\$547,564	\$514,988	\$561,968	\$591,940	\$572,443		
<i>Second</i>	569,744	598,576	650,811	610,444	609,570		
<i>Third</i>	592,262	597,142	621,985	605,909	634,010		
<i>Fourth</i>	<u>574,659</u>	<u>673,613</u>	<u>644,016</u>	<u>618,479</u>			
	2,284,229	2,384,319	2,478,779	2,426,772	1,816,023	100%	\$4,909,464
<i>% Change - Year-to-Date</i>		4.4%	2.1%	-2.0%	0.4%		% of Budget
<i>% Change - Annual</i>		4.4%	2.1%	-2.0%	%		37%

### Transactions

<i>By Quarter</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>	<i>2000</i>	<i>2001</i>
<i>First</i>	8,687	7,757	8,782	8,797	8,732	8,687
<i>Second</i>	9,187	8,487	8,040	9,026	8,256	8,604
<i>Third</i>	9,647	10,718	9,793	9,100	8,670	9,314
<i>Fourth</i>	<u>8,365</u>	<u>7,767</u>	<u>8,801</u>	<u>7,418</u>	<u>7,341</u>	
	35,886	34,729	35,416	34,341	32,999	26,605
<i>% Change - Year-to-Date</i>		-3.2%	2.0%	-3.0%	-4.1%	3.7%
<i>% Change - Annual</i>		-3.2%	2.0%	-3.0%	-4.1%	%

## ANIMAL CONTROL / PROTECTION



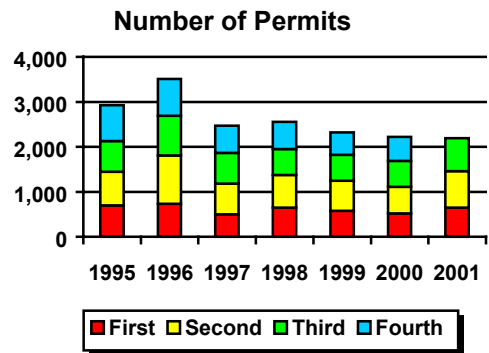
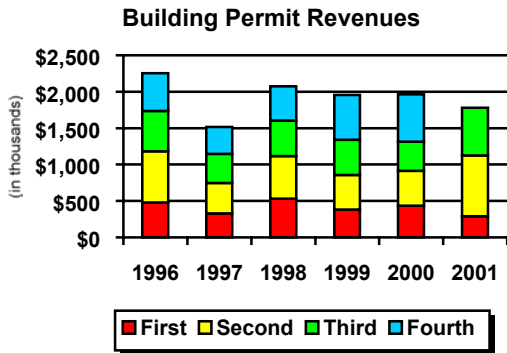
### License Revenue

<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 01/00</i>	<i>2001-2002 Budget</i>
<i>First</i>	\$52,044	\$47,633	\$48,758	\$55,824	\$58,101		
<i>Second</i>	56,489	49,671	55,979	61,220	69,004		
<i>Third</i>	51,395	56,907	55,078	73,339	82,754		
<i>Fourth</i>	<u>39,973</u>	<u>43,413</u>	<u>50,097</u>	<u>68,415</u>			
	199,901	197,624	209,912	258,798	209,859	110%	\$519,863
<i>% Change - Year-to-Date</i>		-1.1%	6.2%	23%	10.2%		% of Budget
<i>% Change - Annual</i>		-1.1%	6.2%	23%			40%

### License Transactions

<i>By Quarter</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>	<i>2000</i>	<i>2001</i>
<i>First</i>	6,337	6,333	5,644	5,875	6,430	6,077
<i>Second</i>	6,995	5,976	5,842	5,702	5,821	6,800
<i>Third</i>	5,288	5,774	5,135	5,723	6,237	6,827
<i>Fourth</i>	<u>4,141</u>	<u>3,960</u>	<u>4,407</u>	<u>5,353</u>	<u>5,104</u>	
	22,761	22,043	21,028	22,653	23,592	19,704
<i>% Change - Year-to-Date</i>		-3.2%	-4.6%	7.7%	4.1%	6.6%
<i>% Change - Annual</i>		-3.2%	-4.6%	7.7%	4.1%	%

## BUILDING PERMITS



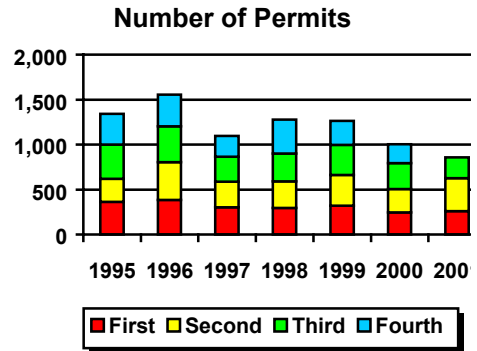
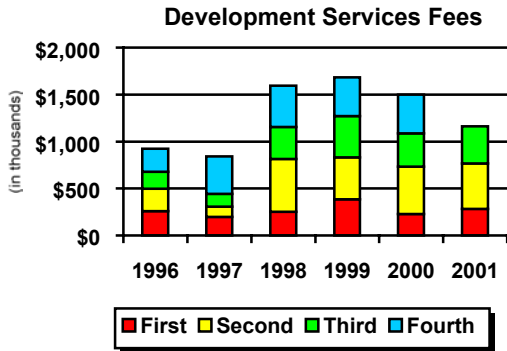
### Building Permit Revenue

<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 00/99</i>	<i>1999-2000 Budget</i>
<i>First</i>	\$327,706	\$533,321	\$381,578	\$435,643	\$292,387		
<i>Second</i>	421,383	583,452	473,836	478,417	832,646		
<i>Third</i>	395,956	487,591	483,763	400,471	655,111		
<i>Fourth</i>	<u>368,553</u>	<u>471,715</u>	<u>617,235</u>	<u>648,934</u>			
	1,513,598	2,076,079	1,956,412	1,963,465	1,780,144	135%	\$4,135,828
<i>% Change - Year-to-Date</i>		37.2%	-5.8%	0.36%	35.4%		% of Budget
<i>% Change - Annual</i>		37.2%	-5.8%	0.36%	%		43%

### Number of Permits

<i>By Quarter</i>	1996	1997	1998	1999	2000	2001
<i>First</i>	732	500	650	576	522	649
<i>Second</i>	1,076	679	721	670	585	812
<i>Third</i>	884	687	577	575	578	729
<i>Fourth</i>	<u>819</u>	<u>602</u>	<u>610</u>	<u>496</u>	<u>537</u>	
	3,511	2,468	2,558	2,317	2,222	2,190
<i>% Change - Year-to-Date</i>		-29.7%	3.6%	-9.4%	-4.1%	30.0%
<i>% Change - Annual</i>		-29.7%	3.6%	-9.4%	-4.1%	%

## DEVELOPMENT SERVICES PERMITS



### Development Services (Planning) Fees

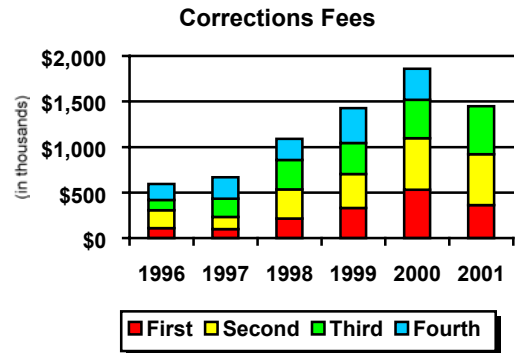
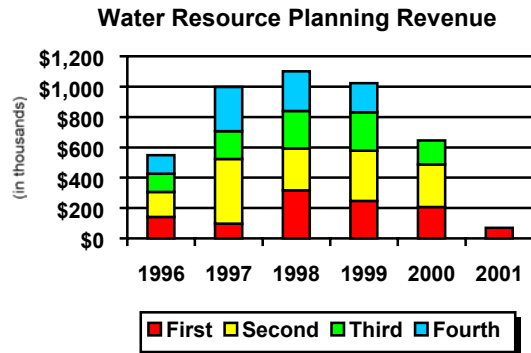
<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 01/00</i>	<i>2001-20020 Budget</i>
<i>First</i>	\$198,375	\$251,938	\$383,719	\$229,134	\$282,951		
<i>Second</i>	108,733	561,967	448,026	504,061	482,782		
<i>Third</i>	137,028	340,111	437,656	354,780	396,703		
<i>Fourth</i>	<u>395,684</u>	<u>442,488</u>	<u>414,326</u>	<u>410,398</u>			
	839,820	1,596,504	1,683,724	1,498,373	1,162,436	107%	\$3,707,363
<i>% Change - Year-to-Date</i>		<b>90.1%</b>	<b>5.5%</b>	<b>-11 %</b>	<b>6.8%</b>		<b>% of Budget</b>
<i>% Change - Annual</i>		<b>90.1%</b>	<b>5.5%</b>	<b>-11%</b>	<b>%</b>		<b>31%</b>

### Number of Permits

<i>By Quarter</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>	<i>2000</i>	<i>2001</i>
<i>First</i>	384	304	296	322	243	269
<i>Second</i>	419	284	296	341	261	363
<i>Third</i>	400	278	308	332	289	232
<i>Fourth</i>	<u>353</u>	<u>231</u>	<u>377</u>	<u>269</u>	<u>208</u>	
	1,556	1,097	1,277	1,264	1,001	864*
<i>% Change - Year-to-Date</i>		<b>-29.5%</b>	<b>16.4%</b>	<b>-1.0%</b>	<b>-20.8%</b>	<b>9.0%</b>
<i>% Change - Annual</i>		<b>-29.5%</b>	<b>16.4%</b>	<b>-1.0%</b>	<b>-20.8%</b>	<b>%</b>

\* Due to reclassification of permits and/or project cancellations, numbers may not tie to prior reporting.

## WATER RESOURCES PLANNING and CORRECTION FEES



### Water Resource Planning Revenue\*

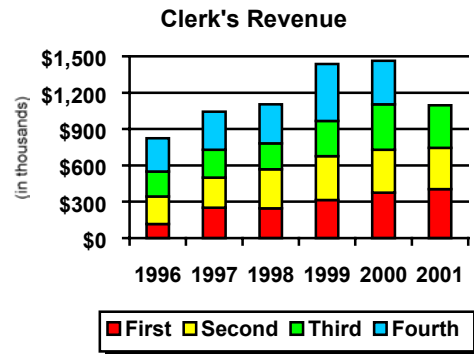
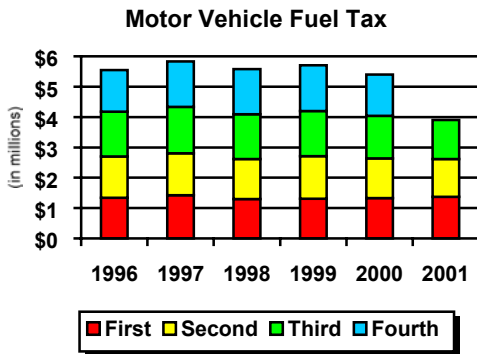
<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 01/00</i>	<i>2001-2002 Budget</i>
<i>First</i>	\$97,177	\$315,596	\$247,169	\$206,313	\$70,245*		
<i>Second</i>	425,488	275,574	329,826	282,434	-17,740		
<i>Third</i>	183,815	247,165	252,769	156,864	0		
<i>Fourth</i>	<u>291,036</u>	<u>260,783</u>	<u>191,957</u>	<u>216,250</u>			
	997,516	1,099,118	1,021,721	861,861	52,505	8.1%	\$2,144,882
<i>% Change - Year-to-Date</i>		71.3%	13.1%	-2.4%	-91.9%		% of Budget
<i>% Change - Annual</i>		81.7%	10.2%	-7.0%	%		2%

\*Moved to Development Services 2001

### Corrections Fees

<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 01/00</i>	<i>2001-2002 Budget</i>
<i>First</i>	\$96,876	\$215,856	\$329,904	\$532,483	\$361,531		
<i>Second</i>	135,026	318,135	372,482	565,438	557,714		
<i>Third</i>	200,434	322,316	343,321	421,446	527,968		
<i>Fourth</i>	<u>235,326</u>	<u>234,648</u>	<u>381,466</u>	<u>341,834</u>			
	667,662	1,090,955	1,427,173	2,015,145	1,447,213	85%	\$4,119,384
<i>% Change - Year-to-Date</i>		12.4%	63.4%	30.8%	-15.3%		% of Budget
<i>% Change - Annual</i>		12.4%	63.4%	30.8%	%		35%

## MOTOR VEHICLE FUEL TAX and CLERK'S REVENUE



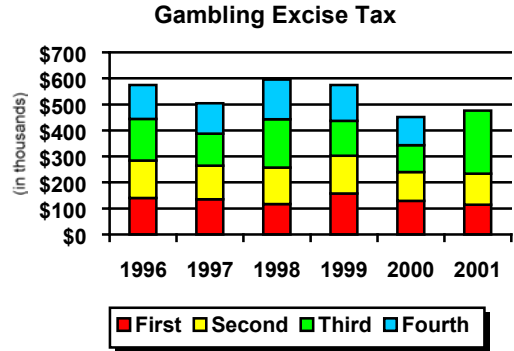
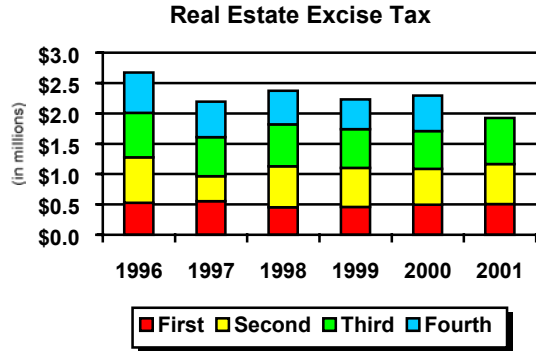
### Motor Vehicle Fuel Tax (Road Fund)

<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 01/00</i>	<i>2001-2002 Budget</i>
<b>First</b>	\$1,419,675	\$1,295,028	\$1,307,976	\$1,331,153	\$1,369,190		
<b>Second</b>	1,380,379	1,324,320	1,403,262	1,300,484	1,247,994		
<b>Third</b>	1,536,501	1,470,119	1,486,897	1,407,729	1,286,125		
<b>Fourth</b>	<u>1,495,609</u>	<u>1,485,149</u>	<u>1,511,626</u>	<u>1,357,076</u>			
	5,832,164	5,574,616	5,709,761	5,396,442	3,903,309	97%	\$10,885,874
<b>% Change - Year-to-Date</b>		-4.4%	2.4%	-5.5%	-3.4%		% of Budget
<b>% Change - Annual</b>		-4.4%	2.4%	-5.5%	%		36%

### Clerk's (Superior Court) Revenue

<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 01/00</i>	<i>2001-2002 Budget</i>
<b>First</b>	\$251,074	\$244,721	\$314,314	\$375,897	\$403,018		
<b>Second</b>	247,661	324,163	361,091	353,519	342,242		
<b>Third</b>	230,796	213,047	346,110	375,083	349,556		
<b>Fourth</b>	<u>311,758</u>	<u>323,274</u>	<u>370,485</u>	<u>357,742</u>			
	1,041,289	1,105,205	1,392,000	1,462,241	1,094,816	99%	\$2,994,811
<b>% Change - Year-to-Date</b>		6.1%	25.9%	5.0%	-0.9%		% of Budget
<b>% Change - Annual</b>		6.1%	25.9%	5.0%	%		37%

## EXCISE TAXES



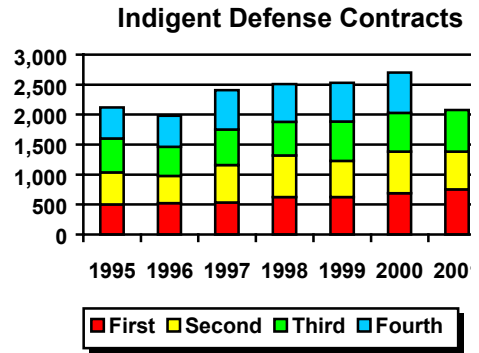
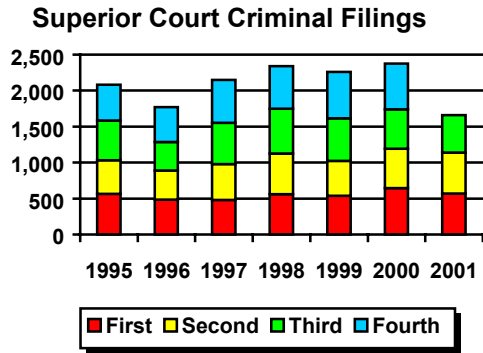
### Real Estate Excise Tax Revenue (1<sup>st</sup> REET)

<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 01/00</i>	<i>2001-2002 Budget</i>
<i>First</i>	\$554,876	\$455,591	\$457,097	\$497,965	\$507,745		
<i>Second</i>	410,376	672,807	645,910	586,670	658,241		
<i>Third</i>	642,130	688,269	639,030	623,965	759,860		
<i>Fourth</i>	<u>587,229</u>	<u>553,870</u>	<u>488,526</u>	<u>584,188</u>			
	2,194,611	2,370,537	2,230,563	2,292,788	1,925,846	113%	\$4,843,710
<i>% Change - Year-to-Date</i>		-8.0%	6.3%	-2.8%	12.7%		% of Budget
<i>% Change - Annual</i>		-8.0%	6.3%	-2.8%	%		40%

### Gambling Excise Tax Revenue

<i>By Quarter</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>2000 Actual</i>	<i>2001 Actual</i>	<i>% of 01/00</i>	<i>2001-2002 Budget</i>
<i>First</i>	\$135,467	\$117,293	\$158,209	\$128,540	\$114,777		
<i>Second</i>	129,991	139,621	144,859	110,525	118,669		
<i>Third</i>	122,772	185,685	133,909	102,737	241,840		
<i>Fourth</i>	<u>116,811</u>	<u>152,443</u>	<u>136,704</u>	<u>109,157</u>			
	505,041	595,042	573,681	450,959	475,286	139%	\$1,050,000
<i>% Change - Year-to-Date</i>		17.8%	-3.6%	-21.4%	39.1%		% of Budget
<i>% Change - Annual</i>		17.8%	-3.6%	-21.4%	%		45%

## SUPERIOR COURT ACTIVITY



### Superior Court Criminal Filings

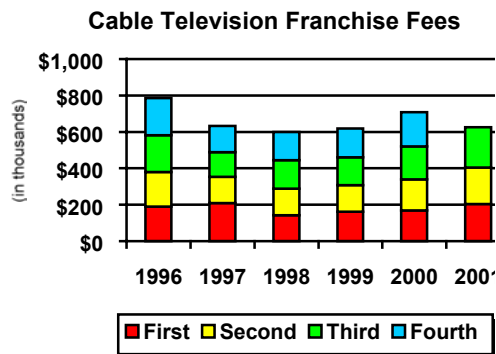
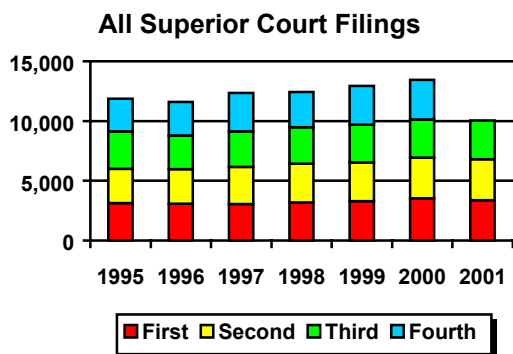
<i>By Quarter</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>	<i>2000</i>	<i>2001</i>
<i>First</i>	487	479	560	538	645	569
<i>Second</i>	403	499	567	486	549	571
<i>Third</i>	395	573	621	590	544	518
<i>Fourth</i>	<u>484</u>	<u>598</u>	<u>593</u>	<u>647</u>	<u>637</u>	
	1,769	2,149	2,341	2,261	2,375	1,658
<i>% Change - Year-to-Date</i>		21.5%	8.9%	-3.4%	5.0%	-4.8%
<i>% Change - Annual</i>		21.5%	8.9%	-3.4%	5.0%	%

### Number of Adult Indigent Defense Contracts

<i>By Quarter</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>	<i>2000</i>	<i>2001</i>
<i>First</i>	523	533	626	624	688	751
<i>Second</i>	454	628	690	605	696	632
<i>Third</i>	487	591	564	655	645	693
<i>Fourth</i>	<u>516</u>	<u>655</u>	<u>629</u>	<u>646</u>	<u>674</u>	
	1,980	2,407	2,509	2,530	2,703	2,022
<i>% Change - Year-to-Date</i>		21.6%	4.2%	0.8%	6.8%	-0.3%
<i>% Change - Annual</i>		21.6%	4.2%	0.8%	6.8%	%



## SUPERIOR COURT ACTIVITY and CABLE TELEVISION FRANCHISE FEES



### All Superior Court Filings

by Quarter	1996	1997	1998	1999	2000	2001
First	3,073	3,041	3,182	3,301	3,524	3,377
Second	2,890	3,115	3,244	3,243	3,405	3,420
Third	2,830	2,977	3,065	3,157	3,191	3,252
Fourth	<u>2,800</u>	<u>3,224</u>	<u>2,930</u>	<u>3,248</u>	<u>3,315</u>	
	11,593	12,357	12,421	12,949	13,435	10,049
% Change - Year-to-Date		6.6%	0.5%	4.3%	3.8%	-0.7%
% Change - Annual		6.6%	0.5%	4.3%	3.8%	%

### Cable Television Franchise Fees

by Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	% of 01/00	2001-2002 Budget
First	\$209,930	\$142,108	\$161,737	\$168,582	\$202,797		
Second	142,775	147,393	146,473	169,950	201,571		
Third	135,587	156,075	152,723	181,499	220,145		
Fourth	<u>143,990</u>	<u>154,819</u>	<u>157,661</u>	<u>187,923</u>			
	632,282	600,395	618,594	707,954	624,513	120%	\$1,261,500
% Change - Year-to-Date		-5.0%	3.0%	14.4%	20.1%		% of Budget
% Change - Annual		-5.0%	3.0%	14.4%	%		50%